

EXHIBIT H
CHART OF ACCOUNTS

See Attached.

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03/25/03

GLOBAL CONNECTION INC OF AMERICA
Account Listing
March 25, 2003

| Account | Type | Accnt. # |
|---------------------------------------|-------------------------|----------|
| 1000 · Cash-BK Ame8297 | Bank | 1000 |
| 1001 · Cash-Regions 6771 | Bank | 1001 |
| 1002 · First Union Bk 7959 | Bank | 1002 |
| 1003 · Cash-BK Ame8171 | Bank | 1003 |
| 1010 · Cash-1stRegCA4661 | Bank | 1010 |
| 1011 · Cash-1stRegCA-8204 | Bank | 1011 |
| 1020 · Bank Transfer Acct | Bank | 1020 |
| 1099 · Cash - Change & Petty Cash Dr | Bank | 1099 |
| 1200 · Accounts Receivable | Accounts Receivable | 1200 |
| 1210 · A/R - related party | Accounts Receivable | 1210 |
| 1120 · Inventory Asset | Other Current Asset | 1120 |
| 1297 · Accts Receivable-Payment Ctrs | Other Current Asset | 1297 |
| 1298 · Allow Doubtful Accts | Other Current Asset | 1298 |
| 1299 · Accts Rec-Kroger | Other Current Asset | 1299 |
| 1330 · Prepaid Bellsouth Expense | Other Current Asset | 1330 |
| 1499 · Undeposited Funds | Other Current Asset | 1499 |
| 1510 · Employee Advances | Other Current Asset | 1510 |
| 1600 · Furniture Fixt & Equipment | Fixed Asset | 1600 |
| 1601 · Computers Ptrs & Copiers | Fixed Asset | 1601 |
| 1602 · Software Costs | Fixed Asset | 1602 |
| 1603 · Telephone System | Fixed Asset | 1603 |
| 1604 · Automobile | Fixed Asset | 1604 |
| 1610 · AccumDepr-Furn Fixt Equip | Fixed Asset | 1610 |
| 1611 · AccumDepr-Computers | Fixed Asset | 1611 |
| 1612 · AccumAmort-Software | Fixed Asset | 1612 |
| 1613 · AccumDepr-Telephone | Fixed Asset | 1613 |
| 1900 · Deferred Inc Rec-Subscribers | Other Asset | 1900 |
| 1901 · Deferred Cost-Contracts | Other Asset | 1901 |
| 1910 · Organization Cost | Other Asset | 1910 |
| 1911 · Accum Amort-Org Cost | Other Asset | 1911 |
| 1915 · Organization Cost-Canadian | Other Asset | 1915 |
| 1920 · Deposit-Abdallah Dev-Phoenix | Other Asset | 1920 |
| 1980 · Deposit - Bellsouth | Other Asset | 1980 |
| 1981 · Deposit - Building | Other Asset | 1981 |
| 1982 · Deposits-Verizon FL- IN-AL | Other Asset | 1982 |
| 1983 · Deposits- Ameritech | Other Asset | 1983 |
| 1984 · Deposits- TUCK FED | Other Asset | 1984 |
| 2000 · Accounts Payable | Accounts Payable | 2000 |
| 2010 · BANK OF AMERICA BUSINESS CARD | Credit Card | 2010 |
| 2011 · AMERICAN EXPRESS- BLUE FOR BUS | Credit Card | 2011 |
| 2012 · Advanta business card | Credit Card | 2012 |
| 2100 · Payroll Liabilities | Other Current Liability | 2100 |
| 2199 · PR-Garnishment -Richardson | Other Current Liability | 2199 |
| 2200 · GA State & Excise Taxes Pay | Other Current Liability | 2200 |
| 2201 · AL State & Excise Tax Pay | Other Current Liability | 2201 |
| 2202 · KY State & Excise Tax Pay | Other Current Liability | 2202 |
| 2203 · SC State & Excise Tax Pay | Other Current Liability | 2203 |
| 2204 · TN State & Excise Tax Pay | Other Current Liability | 2204 |
| 2205 · NC State & Excise Tax Pay | Other Current Liability | 2205 |

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| 2330 · Deferred Revenue | Other Current Liability | 2330 |
| 2380 · Contract Pay-BellSouth | Other Current Liability | 2380 |
| 2381 · Rec BS Overcharge | Other Current Liability | 2381 |
| 2382 · Contract Pay-Tel Svc NW | Other Current Liability | 2382 |
| 2390 · Contract Pay-AllTel | Other Current Liability | 2390 |
| 2391 · Contract Pay-E Spire Comm | Other Current Liability | 2391 |
| 2400 · NP-LOC-G BkAmer | Other Current Liability | 2400 |
| 2401 · NP-LOC-S BkAmer | Other Current Liability | 2401 |
| 2402 · - NP -LOC TN BkAmer | Long Term Liability | 2402 |
| 2700 · NP-BK AMER BMW \$739.31 | Long Term Liability | 2700 |
| 2900 · Def Inc-Subscriber Contracts | Long Term Liability | 2900 |
| 2901 · Def Contract Cost | Long Term Liability | 2901 |
| 2990 · Notes & Loan Payable-SEDC | Long Term Liability | 2990 |
| 2992 · Loan Payable - SNL Ent. Ltd. | Long Term Liability | 2992 |
| 2998 · Note Payable - S Melhem | Long Term Liability | 2998 |
| 2999 · NP & Loans - Shareholder | Long Term Liability | 2999 |
| 3000 · Capital Stock - Common | Equity | 3000 |
| 3010 · Addl Paid-in Capital | Equity | 3010 |
| 3100 · Ret Earnings-Deferred Items | Equity | 3100 |
| 3110 · Retained Earnings | Equity | 3110 |
| 4000 · Income-Svc Fees Collected | Income | 4000 |
| 4005 · Bank adjustments | Income | 4005 |
| 4010 · Income-Billed Pmt Ctrs | Income | 4010 |
| 4011 · Income- Billed ILECS | Income | 4011 |
| 4900 · Refunds & Allowances | Income | 4900 |
| 4910 · Income - Interest | Income | 4910 |
| 4930 · Excise & State Taxes Billed | Income | 4930 |
| 5000 · Cost - Subcontracts | Cost of Goods Sold | 5000 |
| 5001 · Cost.of Goods Sold | Cost of Goods Sold | 5001 |
| 5010 · Cost - Payment Ctr Commissions | Cost of Goods Sold | 5010 |
| 5011 · Cost - Pmt Ctr 10% Deducted | Cost of Goods Sold | 5011 |
| 5900 · Cost - BS GA SC TN | Cost of Goods Sold | 5900 |
| 5901 · Cost - BS AL 205 | Cost of Goods Sold | 5901 |
| 5902 · Cost - BS TN 615 | Cost of Goods Sold | 5902 |
| 5903 · Cost - BS GA 770 706 | Cost of Goods Sold | 5903 |
| 5904 · Cost - BS SC 803 | Cost of Goods Sold | 5904 |
| 5905 · Cost - BS KY 502 | Cost of Goods Sold | 5905 |
| 5906 · Cost - Ameritech | Cost of Goods Sold | 5906 |
| 5910 · Cost - ALLTEL | Cost of Goods Sold | 5910 |
| 5911 · Cost - ALLTEL 160 001 170 | Cost of Goods Sold | 5911 |
| 5912 · Cost Alltel 075-197-3544 | Cost of Goods Sold | 5912 |
| 5920 · Cost- Verizon AL 205 197 8003 | Cost of Goods Sold | 5920 |
| 5921 · Cost- Verizon KY 859 197 0807 | Cost of Goods Sold | 5921 |
| 5923 · Cost- Verizon KY 270 197 1908 | Cost of Goods Sold | 5923 |
| 5924 · Cost- Verizon KY 859 197 8002 | Cost of Goods Sold | 5924 |
| 5925 · Cost- Verizon KY 270 197 8032 | Cost of Goods Sold | 5925 |
| 5926 · Cost- Verizon IN 812 197 0673 | Cost of Goods Sold | 5926 |
| 5927 · Cost- Verizon AL 205 197 2631 | Cost of Goods Sold | 5927 |
| 5928 · Cost- Verizon IN 812 197-8001 | Cost of Goods Sold | 5928 |

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| 5929 · Cost- Verizon KY 859-197-1281 | Cost of Goods Sold | 5929 |
| 5930 · CenturyTel- AL | Cost of Goods Sold | 5930 |
| 5931 · Cost- Verizon KY 270-197-2941 | Cost of Goods Sold | 5931 |
| 5950 · Cost- BS NC 704 | Cost of Goods Sold | 5950 |
| 5951 · Cost- BS MS 601 | Cost of Goods Sold | 5951 |
| 5952 · Cost - UNEP BS 706 | Cost of Goods Sold | 5952 |
| 5953 · Cost- UNEP BS 770 | Cost of Goods Sold | 5953 |
| 5954 · Cost UNEP BS 803 | Cost of Goods Sold | 5954 |
| 5955 · Cost UNEP BS 704 | Cost of Goods Sold | 5955 |
| 5956 · Cost UNEP BS 205 | Cost of Goods Sold | 5956 |
| 5957 · Cost UNEP BS 502 | Cost of Goods Sold | 5957 |
| 5958 · Cost UNEP BS 615 | Cost of Goods Sold | 5958 |
| 5959 · Cost UNEP BS 601 | Cost of Goods Sold | 5959 |
| 5970 · - LONG DISTANCE COST | Cost of Goods Sold | 5970 |
| 5971 · BELLSOUTH DISPUTES | Cost of Goods Sold | 5971 |
| 5999 · Pending CR-BS Overcharge | Cost of Goods Sold | 5999 |
| Payroll - Salaries & | Expense | |
| Payroll - Salaries & | Expense | |
| 5165 · Donations | Expense | 5165 |
| 6000 · Advertising | Expense | 6000 |
| 6040 · Amortization Exp | Expense | 6040 |
| 6110 · Automobile Exp | Expense | 6110 |
| 6115 · Bad Debts Exp | Expense | 6115 |
| 6120 · Bank & Cr Card Service Charges | Expense | 6120 |
| 6125 · Commissions | Expense | 6125 |
| 6130 · Computer Exp | Expense | 6130 |
| 6140 · Contract Services | Expense | 6140 |
| 6150 · Depreciation Exp | Expense | 6150 |
| 6160 · Dues & Subscriptions | Expense | 6160 |
| 6165 · Entertainment | Expense | 6165 |
| 6170 · Equipment Rental | Expense | 6170 |
| 6180 · Insurance | Expense | 6180 |
| 6200 · Interest Expense | Expense | 6200 |
| 6300 · Janitorial Exp | Expense | 6300 |
| 6400 · Medical | Expense | 6400 |
| 6450 · Monitoring Service | Expense | 6450 |
| 6550 · Office Supplies | Expense | 6550 |
| 6600 · Payroll - Officers Salaries | Expense | 6600 |
| 6601 · Payroll - Salaries & Wages | Expense | 6601 |
| 6610 · Postage & Delivery | Expense | 6610 |
| 6620 · Printing & Reproduction | Expense | 6620 |
| 6630 · Prof Dev-Seminars & Training | Expense | 6630 |
| 6640 · Professional Fees | Expense | 6640 |
| 6670 · Promotional Exp | Expense | 6670 |
| 6680 · Recruiting | Expense | 6680 |
| 6690 · Repairs | Expense | 6690 |
| 6700 · Rent | Expense | 6700 |
| 6800 · Taxes - Licenses & Permits | Expense | 6800 |
| 6820 · Taxes - Fed PR | Expense | 6820 |

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| 6830 · Taxes - GA PR | Expense | 6830 |
| 6840 · Taxes - Other PR | Expense | 6840 |
| 6850 · Taxes - Property | Expense | 6850 |
| 6860 · Taxes - State Inc & Franchise | Expense | 6860 |
| 6900 · Telephone | Expense | 6900 |
| 6950 · Travel - Lodging & Transp | Expense | 6950 |
| 6970 · Travel - Entertainment | Expense | 6970 |
| 6980 · Travel - Meals | Expense | 6980 |
| 6981 · Internet expense | Expense | 6981 |
| 6990 · Utilities | Expense | 6990 |
| 6999 · Uncategorized Expenses | Expense | 6999 |
| 7010 · Other Income | Other Income | 7010 |